



DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Employer's Annual Information Return of Tip Income and Allocated Tips.

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments must be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting "Currently under 30-day Review - Open for Public Comments" or by using the search function.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Molly Stasko by e-mailing PRA@treasury.gov, calling (202) 622-8922, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

Title: Employer's Annual Information Return of Tip Income and Allocated Tips.

OMB Control Number: 1545-0714.

Type of Review: Extension without change of a currently approved collection.

Description: Employers must annually report to the IRS receipts and tips from their large food or beverage establishments. Employers use Form 8027 to report that information. In addition, employers use Form 8027 to determine if the employer must allocate tips for tipped employees. Filers of Form 8027 may be required to file electronically. Employers operating more than one food or beverage establishment use Form 8027-T to send multiple Forms 8027 to the IRS.

Affected Public: Businesses or other-for-profits; Non-profit institutions; State, Local, or Tribal Governments.

Form Number: IRS Form 8027 and IRS Form 8027-T

Estimated Number of Respondents: 52,050.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 52,050.

Estimated Time per Response: 10 hours 22 minutes.

Estimated Total Annual Burden Hours: 488,161 hours.

Authority: 44 U.S.C. 3501 et seq.

Dated: October 8, 2021.

Molly Stasko,

Treasury PRA Clearance Officer.

[FR Doc. 2021-22455 Filed: 10/13/2021 8:45 am; Publication Date: 10/14/2021]